



State of Washington
Department of Revenue
Special Programs Division
PO Box 47488
Olympia, WA 98504-7488

Washington State Estate and Transfer Tax Return

PART 1 - Decedent and Executor (type or complete in ink)

1. Decedent's first name and middle initial		2. Decedent's last name		3. Social Security No.		<i>Dept Use Only</i> EST REG / AR Index Number Posting Period M M Y Y <table border="1"> <tr> <td></td> <td></td> <td></td> <td></td> </tr> </table>				
4. Legal residence (domicile) at time of death (county, state, and zip code, or foreign country)		5. Year domicile established	6. Date of birth	7. Date of death						
8. Name, Address, and Phone Number of Person Required to File Telephone No.: Email Address:		9. Name, Address, and Phone Number of Preparer (if applicable) Telephone No.: Email Address:								
10. Name and location of court where Will was probated or estate administered		11. Case Number								
<input type="checkbox"/> Decedent died testate <input type="checkbox"/> Installment payment or filing election <input type="checkbox"/> Nonresident return <input type="checkbox"/> Federal Extension form attached <input type="checkbox"/> Amended Return <input type="checkbox"/> GSTT										

Please provide a copy of the filed Federal Estate Tax Return, Form 706 or 706-NA and all attachments/supporting documentation, as required under RCW 83.100.050.

Filing:

The Washington Estate and Transfer Tax Return is required to be filed at the time the Federal Estate Tax Return (IRS Form 706 or 706-NA) is filed. An approved copy of the IRS Application for Extension of Time to File (IRS Form 4768) extends the filing date for the Washington Estate Tax Return. Penalties for late filing will apply in accordance with RCW 83.100.070. For deaths on 10/1/99 and after, no penalty is assessed on voluntary payments per RCW 83.100.070 (Chapter 105, Laws of 2000).

Payment:

Payment of the Washington Estate and Transfer Tax is due nine months from date of death. If payment is not received, interest accrues at the rate established by RCW 83.100.070 on the unpaid tax. An extension of time for payment does not grant relief from the accrual of interest.

Mail to:

Make check or money order payable to the Washington State Department of Revenue. Mail payment, the return, and a copy of the filed Federal Estate Tax Return (IRS Form 706 or 706-NA) and all attachments to:

Department of Revenue
Estate Tax Section
PO Box 47488
Olympia, WA 98504-7488

Summary of Tax Due

- | | |
|--|-------|
| 1. Washington Estate and Transfer Tax (line 13, pg. one, IRS Form 706 or pg. two of this form if applicable); or for dates of death 1/1/2005 - 5/16/2005 enter 0 | _____ |
| 2. Tax previously paid (explain in attached statement) | _____ |
| 3. Tax due with return or amount to be refunded (subtract Line 2 from Line 1) | _____ |
| 4. Interest | _____ |
| 5. Total tax, and interest due (total of Lines 3 and 4) | _____ |

Under penalty of law, I declare that I have examined this return and, to the best of my knowledge and belief, it is true, correct, and complete.

Signature of Person Required to File

Date

Confidential Tax Release Authorization

I, _____, as the person required to file the estate tax return for the estate of _____, authorize the
(Please Print) (Name of Decedent)
Department of Revenue to release confidential estate tax information to _____. Preparer is authorized to inspect,
(Preparer)
discuss, and/or receive confidential estate tax information from the Department of Revenue.

(Signature of person required to file the estate tax return)

(Date)

I. ESTATE TAX IF DECEDENT WAS A RESIDENT OF WASHINGTON

NOTE: (If all assets are located within this state you don't need to complete this section).

1. Gross value of property subject to Federal Estate Tax (page 1, line 1 of IRS Form 706) _____
2. Gross value of property subject to Death Taxes of other states _____
3. Total allowable State Death Tax Credit (from Federal Form 706 or 706-NA) _____
4. State Death Credit allocable to other states (Line 2 divided by Line 1 x Line 3) _____
5. Amount of Death Taxes paid to other states _____
6. Allowable State Death Tax Credit paid to other states (lesser of Line 4 or 5) _____
7. Washington Estate Tax (subtract Line 6 from Line 3) _____

Indicate by schedule and item number those assets listed on the Federal Return which are not subject to Washington Estate and Transfer Tax (real and tangible personal property located out of state).

Schedule/Item	Amount	Schedule/Item	Amount

II. ESTATE TAX IF DECEDENT WAS A NONRESIDENT OF WASHINGTON

1. Gross value of property subject to Federal Estate Tax (page 1, line 1 of IRS Form 706) _____
2. Gross value of property in Washington subject to Death Taxes _____
3. Total allowable State Death Tax Credit (from Federal Form 706 or 706-NA) _____
4. State Death Credit allocable to Washington (Line 2 divided by Line 1 x Line 3) _____

Indicate by schedule and item number those assets listed on the Federal Return which are subject to Washington Estate and Transfer Tax (real and tangible personal property located in Washington).

Schedule/Item	Amount	Schedule/Item	Amount

III. GENERATION-SKIPPING TRANSFER (GST) TAX - RESIDENTS AND NONRESIDENTS

1. Gross value of distributions & terminations subject to Fed. GST Tax (706-GS(D) & (T)) _____
2. Gross value of distributions & terminations subject to GST of other states _____
3. Total allowable State GST Tax Credit (from Federal Form 706-GS(D) & (T)) _____
4. State GST Credit allocable to other states (Line 2 divided by Line 1 x Line 3) _____
5. Amount of GST Taxes paid to other states _____
6. Allowable State GST Tax Credit paid to other states (lesser of Line 4 or 5) _____
7. Washington State GST Tax (subtract Line 6 from Line 3) _____

For tax assistance visit <http://dor.wa.gov> or call 1-800-647-7706. To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 705-6715. Teletype (TTY) users may call 1-800-451-7985.